



## Department Description

The voters of the City of San Diego approved Proposition F, thereby adding Article XV to the City Charter, whereby Section 270(f) provides that the City Council shall have the right to establish an Office of the Independent Budget Analyst (IBA) and to determine the powers of the Office of the Independent Budget Analyst and its manager by ordinance.

On June 3, 2008, voters passed Proposition C which amended the City Charter related to the Chief Financial Officer, City Auditor, Independent Budget Analyst, City Treasurer and Audit Committee. By adding Section 39.3 to City Charter Article V, this proposition made the Office of the Independent Budget Analyst permanent which otherwise would have expired at the end of the trial period of the Mayor-Council form of government.

The function of this office is explained within the San Diego Municipal Code Section 22.2301 which states, "There is hereby created the Office of Independent Budget Analyst, a City department whose designated function is to assist the City Council in the conduct of budgetary inquiries and in the making of budgetary decisions."

The Department's mission is:

*To provide clear, objective, and unbiased analysis and advice to the City Council and the public regarding all legislative items bearing financial and policy impacts to the City of San Diego*

## Goals and Objectives

**Goal 1:** The IBA strives to implement "good government," to ensure the public's access to information and ability to participate in the decisionmaking process, and to add value by providing supplemental information to further educate decision-makers and the public, all of whom may be affected by the outcome. The IBA has made significant contributions to shaping important policy discussions through its research, analysis, and outreach to authoritative resources and preparation of well-developed recommendations.

# Office of the IBA

## Service Efforts and Accomplishments

In its fifth year, the Independent Budget Analyst has continued to provide valuable information, analyses, and recommendations throughout the annual budget process as well as for items submitted throughout the year for City Council, Redevelopment Agency, Housing Authority, and Council committee review.

The IBA conducts analyses of the Mayor's proposed budget and issues preliminary and final reports on recommended changes to the proposed budget for City Council consideration. The IBA also develops a matrix of policy issues to be tracked and addressed in the coming year and reports on the progress made on these budgetary and operational issues throughout the year. The Office continues to advocate for best practices in budgeting through its review of budget monitoring reports, City financial policies, the annual budget process and budgetary principles which were established in Fiscal Year 2008 to clarify the budget authority of the Mayor and the City Council throughout annual budget implementation. In Fiscal Year 2010, the IBA worked on implementing revisions to the City's Budget Policy and developed Guiding Principles for a Structural Budget Deficit Elimination Plan adopted by Council in February 2010.

The IBA has contributed greatly to the ongoing development and implementation of financial reforms. The Office has been vital in the establishment and success of the City's first independent Audit Committee and their policies and procedures. It has coordinated the first ever City Council financial training program including educational modules on disclosure, financial statements, debt issuance, administration, and fiscal first-aid. The Office has also been integral to the City's ongoing reform in other areas such as Managed Competition, Equal Opportunity Contracting, Community Development Block Grants, Redevelopment Agency, and pension and health care benefits reform. In Fiscal Year 2010, the IBA developed and carried out the first citizen survey on City services since 2004 and provided support to the Citizens' Revenue Review and Economic Competitiveness Commission.

## Department Summary

	FY2010 Budget	FY2011 Proposed	FY2010–2011 Change
Positions	10.00	10.00	0.00
Personnel Expenses	1,359,045	1,538,987	179,942
Non-Personnel Expenses	94,189	80,582	(13,607)
<b>Total Department Expenses</b>	<b>1,453,234</b>	<b>1,619,569</b>	<b>166,335</b>
<b>Total Department Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>

## General Fund

### Department Expenditures

	FY2010 Budget	FY2011 Proposed	FY2010–2011 Change
Office of the IBA	1,453,234	1,619,569	166,335
<b>Fund Total</b>	<b>1,453,234</b>	<b>1,619,569</b>	<b>166,335</b>

### Department Personnel

	FY2010 Budget	FY2011 Proposed	FY2010–2011 Change
Office of the IBA	10.00	10.00	0.00
<b>Fund Total</b>	<b>10.00</b>	<b>10.00</b>	<b>0.00</b>

### Significant Budget Adjustments

	FTE	Expenditure	Revenue
<b>Adjustment to Contracts and Equipment Outlay</b> Funding allocated according to a zero-based annual review of contract and equipment outlay requirements.	0.00	20,000	0
<b>Budget Adjustments Total</b>	<b>0.00</b>	<b>20,000</b>	<b>0</b>

### Expenditures by Category

	FY2010 Budget	FY2011 Proposed	FY2010–2011 Change
<b>PERSONNEL</b>			
Salaries and Wages	946,875	959,941	13,066
Fringe Benefits	412,170	579,046	166,876
<b>SUBTOTAL PERSONNEL</b>	<b>1,359,045</b>	<b>1,538,987</b>	<b>179,942</b>
<b>NON-PERSONNEL</b>			
Supplies	10,100	10,100	0
Contracts	40,050	40,050	0
Information Technology	31,839	18,232	(13,607)
Energy and Utilities	6,300	6,300	0

# Office of the IBA

## Expenditures by Category

	FY2010 Budget	FY2011 Proposed	FY2010-2011 Change
Other	5,900	5,900	0
<b>SUBTOTAL NON-PERSONNEL</b>	<b>94,189</b>	<b>80,582</b>	<b>(13,607)</b>
<b>Total</b>	<b>1,453,234</b>	<b>1,619,569</b>	<b>166,335</b>

## Department Personnel Expenditures

Job Number	Job Title	FY2010 Budget	FY2011 Proposed	Salary Range	Total
20001101	Department Director	1.00	0.00	59,155 - 224,099	0
20001110	Independent Budget Analyst	0.00	1.00	59,155 - 224,099	203,717
20001111	Budget/Legislative Analyst 1	7.00	7.00	19,323 - 151,840	562,121
20001166	Council Rep 2 A	1.00	0.00	16,640 - 104,832	0
20001168	Deputy Director	1.00	1.00	46,966 - 172,744	118,019
20001260	Council Rep 2 A - FY10	0.00	1.00	16,640 - 104,832	76,084
<b>Salaries and Wages Total</b>		<b>10.00</b>	<b>10.00</b>		<b>959,941</b>

## Fringe Benefits

Retirement ARC	318,365
Supplemental Pension Savings Plan	44,848
Retirement Offset Contribution	3,943
Retirement DROP	2,392
Employee Offset Savings	29,581
Workers' Compensation	1,480
Flexible Benefits	79,018
Risk Management Administration	9,800
Long-Term Disability	8,875
Unemployment Insurance	2,070
Medicare	13,160
Other Post-Employment Benefits	63,540
Unused Sick Leave	789
Retirement 401 Plan	948
Retiree Medical Trust	237
<b>Fringe Benefits Total</b>	<b>579,046</b>

<b>Personnel Expenses Total</b>	<b>1,538,987</b>
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# Office of the IBA

## Department Budget by Program

	FY2011 Positions	FY2011 Expenditures	FY2011 Revenue
Office of the IBA	10.00	1,601,337	0
IT Non-Discretionary	0.00	18,232	0
<b>Total</b>	10.00	1,619,569	0

